



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Bruce & Vickie Erlinger
DOCKET NO.: 11-00249.001-R-1
PARCEL NO.: 13-2-21-36-17-301-021

The parties of record before the Property Tax Appeal Board are Bruce & Vickie Erlinger, the appellants, and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$16,160
IMPR.: \$97,760
TOTAL: \$113,920

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior years under Docket Numbers 09-02113.001-R-1 and 10-00058.001-R-1. The decision of the Property Tax Appeal Board on the 2009 appeal was rendered in July 2011 and found the correct total assessment of the subject property to be \$112,450. The record reflects the 2010 appeal under Docket Number 10-00058.001-R-1 was dismissed for the appellants' failure to appear at the scheduled hearing.

The subject parcel is improved with a 1.5-story frame exterior constructed single-family dwelling built in 1999. The dwelling contains 3,901 square feet of living area. Features include a full unfinished basement that is partially finished, central air conditioning, three fireplaces and a three-car garage of 713 square feet of building area. The property has a .65-acre site and is located in Collinsville, Collinsville Township, Madison County.

In the instant appeal, the appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis

of the appeal. In support of this claim, the appellants submitted data on three comparable sales. Based on this evidence, the appellants contend that the assessment of the subject property is excessive. The appellants requested the subject's assessment be reduced to \$103,167.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$113,920 was disclosed. The board of review submitted evidence in support of the subject's current assessment based on the application for the 2010 tax year of an equalization factor of 1.0131 applied to the assessments of non-farm properties and the application for the 2011 tax year of an equalization factor of 1.000. Based on this record, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established in the decision issued for the 2009 tax year should be carried forward to the 2011 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment to \$112,450. The Board takes notice that the 2009, 2010 and 2011 tax years are within the same general assessment period for non-farm properties in Collinsville Township. (86 Ill.Admin.Code §1910.90(i); 35 ILCS 200/9-220 and 9-225). The record further indicates that the subject property is an owner occupied dwelling. The board of review reported that the subject's 2010 assessment was \$113,920 based on the 2009 decision of the Property Tax Appeal Board of \$112,450 plus the 2010 equalization factor of 1.0131 for 2010. The Board further takes notice that in the 2011 tax year there was an equalization factor of 1.000 applied to the assessments of non-farm properties in Collinsville Township. (Id.) Additionally, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent

to the Board's decision for the 2009 tax year or that the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted as the current assessment reflects the Property Tax Appeal Board's decision for the 2009 tax year plus the application of the 2010 township equalization factor of 1.0131 in addition to the application of the 2011 township equalization factor of 1.000.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 20, 2013

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.